

118TH CONGRESS  
1ST SESSION

# H. R. 3797

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## AN ACT

To amend the Internal Revenue Code of 1986 to provide an alternative manner of furnishing certain health insurance coverage statements to individuals.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Paperwork Burden Re-  
3 duction Act”.

4 **SEC. 2. ALTERNATIVE MANNER OF FURNISHING CERTAIN**  
5 **HEALTH INSURANCE COVERAGE STATE-**  
6 **MENTS TO INDIVIDUALS.**

7       (a) REPORTING OF HEALTH INSURANCE COV-  
8 ERAGE.—Section 6055(c) of the Internal Revenue Code  
9 of 1986 is amended by adding at the end the following  
10 new paragraph:

11           “(3) ALTERNATIVE MANNER OF FURNISHING  
12 STATEMENTS.—For purposes of this subsection, any  
13 person required to make a return under subsection  
14 (a) shall be treated as timely furnishing the written  
15 statement required under paragraph (1) if—

16           “(A) such person provides clear, con-  
17 spicuous, and accessible notice (at such time  
18 and in such manner as the Secretary may pro-  
19 vide) that any individual to whom a statement  
20 would otherwise be required to be furnished  
21 under paragraph (1) may request a copy of  
22 such statement, and

23           “(B) such person, on request of any such  
24 individual, furnishes a copy of such statement  
25 to such individual not later than the later of—

1 “(i) January 31 of the year following  
2 the calendar year for which the return  
3 under subsection (a) was required to be  
4 made, or  
5 “(ii) 30 days after the date of such  
6 request.”.

7 (b) CERTAIN EMPLOYERS REQUIRED TO REPORT ON  
8 HEALTH INSURANCE COVERAGE.—Section 6056(c) of  
9 such Code is amended by adding at the end the following  
10 new paragraph:

11 “(3) ALTERNATIVE MANNER OF FURNISHING  
12 STATEMENTS.—For purposes of this subsection, any  
13 person required to make a return under subsection  
14 (a) shall be treated as timely furnishing the written  
15 statement required under paragraph (1) if—

16 “(A) such person provides clear, con-  
17 spicuous, and accessible notice (at such time  
18 and in such manner as the Secretary may pro-  
19 vide) that any individual to whom a statement  
20 would otherwise be required to be furnished  
21 under paragraph (1) may request a copy of  
22 such statement, and

23 “(B) such person, on request of any such  
24 individual, furnishes a copy of such statement  
25 to such individual not later than the later of—

1                   “(i) January 31 of the year following  
2                   the calendar year for which the return  
3                   under subsection (a) was required to be  
4                   made, or  
5                   “(ii) 30 days after the date of such  
6                   request.”.

7           (c) EFFECTIVE DATE.—The amendments made by  
8 this section shall apply to statements with respect to re-  
9 turns for calendar years after 2023.

Passed the House of Representatives June 21, 2023.

Attest:

*Clerk.*



118<sup>TH</sup> CONGRESS  
1<sup>ST</sup> Session

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